

What's New and Other Important Information for 2008

Third Party Designee

For taxable years beginning on or after January 1, 2008, you can designate a third party to discuss your tax return with the Franchise Tax Board (FTB). For more information, go to the instructions on page 10, Third Party Designee.

Voluntary Contributions

For taxable years beginning on or after January 1, 2008, you may contribute to the following new funds:

- California Ovarian Cancer Research Fund
- Municipal Shelter Spay-Neuter Fund
- California Cancer Research Fund
- ALS/Lou Gehrig's Disease Research Fund

Same Sex Married Couples

Married couples must file their California income tax returns using either the married/RDP filing jointly or married/RDP filing separately filing status. Same-sex couple marriages performed in California on June 16, 2008 and before November 5, 2008 have been recognized as valid marriages for California purposes. For more information, get FTB Pub. 776, Tax Information for Same-Sex Married Couples.

Proposition 8 was approved by the voters on November 4, 2008, and it provides that "only marriage between a man and a woman is valid or recognized in California." Lawsuits challenging the Proposition have been filed. To find updates and information about the filing status to be used on your 2008 returns, go to our website at ftb.ca.gov and search for "same sex married couples" or get FTB Pub. 776, Tax Information for Same-Sex Married Couples.

ReadyReturn

If your filing status is single or head of household and your income is only from wages, you may qualify for ReadyReturn. It simplifies the filing process by pre-filling a tax return with information the state already has. For more information and to see if you qualify, go to our website at ftb.ca.gov and search for **readyreturn** or call 800.338.0505.

Registered Domestic Partners (RDP) – RDPs under California law must file their California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. RDPs have the same legal benefits, protections, and responsibilities as married couples unless otherwise specified.

If you entered into a same sex legal union in another state, other than a marriage, and that union has been determined to be substantially equivalent to a California registered domestic partnership, you are required to file a California income tax return using either the married/RDP filing jointly or married/RDP filing separately filing status. For more information on what states have legal unions that are considered substantially equivalent, go to our website at ftb.ca.gov and search for **rdp**.

For purposes of California income tax, references to a spouse, a husband, or a wife also refer to a California registered domestic partner (RDP), unless otherwise specified. When we use the initials RDP they refer to both a California registered domestic "partner" and a California registered domestic "partnership," as applicable. For more information on RDPs, get FTB Pub. 737, Tax Information for Registered Domestic Partners.

Round Cents to Dollars

Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25. If you do not round, the FTB will disregard the cents. This change helps process your return quickly and accurately.

MyFTB Account

Make tax time less taxing! Check MyFTB Account for information about your FTB issued 1099-Gs, 1099-INTs, California wage and withholding data and more! Go to our website at ftb.ca.gov and search for **myftb account**.

Direct Deposit Refund

For a faster refund you can request a direct deposit refund on your tax return whether you e-file or file a paper return. Be sure to fill in the routing and account numbers carefully and double-check the numbers for accuracy.